

# OFFICIAL GAZETTE

## GOVERNMENT OF GOA

### EXTRAORDINARY

#### GOVERNMENT OF GOA

Law (Legal and Legislative Affairs) Department

#### Notification

7-30-88/LA

The Goa Motor Vehicles (Amendment) Act, 1988 (Goa Act No. 19 of 1988) which has been passed by the Legislative Assembly of Goa on 28-7-1988 and assented to by the Governor of Goa on 8-9-1988 is hereby published for general information of the public.

P. V. Kadnekar, Under Secretary (Drafting).

Panaji, 12th September, 1988.

#### The Goa Motor Vehicles Tax (Amendment) Act, 1988

(Goa Act No. 19 of 1988) [8-9-1988]

AN

ACT

*further to amend the Goa, Daman and Diu Motor Vehicles Tax Act, 1974.*

Be it enacted by the Legislative Assembly of Goa in the Thirty-ninth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Goa Motor Vehicles Tax (Amendment) Act, 1988.

(2) It shall be deemed to have come into force with effect from 1st day of May, 1988.

2. *Amendment of section 3.*—In section 3 of the Goa, Daman and Diu Motor Vehicles Tax Act, 1974 (Act 8 of 1974) (hereinafter referred to as the "principal Act"), in the third proviso to sub-section (1), for the words "at the rate specified in part 'B' of the Schedule", the words "at the choice of the registered owner or person having possession or control of the vehicle at the rates specified in Part 'B' or Part 'A' of the Schedule, as the case may be" shall be substituted.

3. *Amendment of section 4.*—In section 4 of the principal Act,—

(i) the first proviso to sub-section (4) shall be omitted;

(ii) after sub-section (4), the following sub-section shall be inserted, namely:—

"(5) Notwithstanding anything contained in the preceding sub-sections, in respect of registered owner or person having possession or control of the vehicle choosing not to pay the tax for the life time of the vehicle, the tax levied under sub-section (1) of section 3 in the case of the motor vehicles other than transport vehicles shall be paid on annual basis at the rates specified in part 'A' of the Schedule:

Provided that in the case of motor vehicles registered between the first day of July to the 31st day of March every year, the first payment of tax shall cover the period beginning with the quarter in which the vehicle is registered up to the 31st day of March of that year."

4. *Amendment of section 9.*—In section 9 of the principal Act, in sub-section (3), for the words "such vehicle due to accident or other causes", the words "such vehicle due to accident or other causes, or removal of the vehicle to any other State or Union territory on account of transfer of ownership or change of address" shall be substituted.

5. *Amendment of section 12.*—In section 12 of the principal Act, the proviso shall be omitted.

6. *Amendment of Schedule.*—In the Schedule appended to the principal Act, in Part 'C', for the words "cancellation of registration", the words "cancellation of registration or removal of the vehicles to any other State or Union territory on account of transfer of ownership or change of address" shall be substituted.

Secretariat Annexe  
Panaji, Goa

Dated 12th September, 1988.

(M. RAGHUCHANDER)  
Secretary to the  
Government of Goa.  
Law Department  
(Legal Affairs)